



SEAT No. _____

No. of Printed Pages: 2

[174]

SARDAR PATEL UNIVERSITY

M.Com. (Fourth Semester) / (2022-23) (April - 2023) Examination

Date: 11-04-2023, Time: 2.00 pm to 5.00 pm

PB04CCOM51 - RESEARCH METHODOLOGY-II

Total marks: 70

- Note:** 1. Figures to the right indicate full marks.
2. Write answer of both sections separately in same Answer sheet.

SECTION-I

- Q.1 Write a note on [17]
1. Personal Interview
2. Questionnaire method

OR

- Q.1 Write a note on [17]
1. Difference between Questionnaires and Schedules
2. Sources of Secondary Data

- Q.2 Discuss the four operations of data preparation pointing out the significance of each in context of research study. [18]

OR

- Q.2 Write a note on [18]
1. Problems in preparation of processing data
2. Types of analysis and statistics in research

SECTION-II

- Q.3 Set up an analysis of variance table using for the following two-way design results. [17]

Varieties of fertilizers	Variety of seeds		
	A	B	C
W	6	5	5
X	7	5	4
Y	3	3	3
Z	8	7	4

The table value of $F(2,6) = 5.14$, $F(3,6) = 4.76$ at 5% level of significance. Find out that differences of varieties of seeds are significant or not.

OR

- Q.3 Ten students are selected at random from a college and their heights are found to [09]
(a) be 115, 104, 108, 109, 118, 110, 122, 124, 126 and 128 cms. In the light of these data, discuss the suggestion that the mean height of the students of the college is 110 cms. (use 5% level of significance)
(Table value of t at 5% level for 8 d.f. is 2.306, for 9 d.f. is 2.262 and for 10 d.f. is 2.228 for a two tailed test)
- (b) The following data show the cost per square foot of floor area concerning [08]
randomly selected 7 schools and 10 offices from those completed during the period 2020 to 2023.
Cost per square foot (Rs)

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school	25	32	30	32	24	14	32			
Office	24	34	22	30	42	31	40	30	32	35

Test at 5% level whether the two building differ as regards their cost or not?
(the table value of $t = 2.131$)

Q.4 Write a note on

1. different steps in writing a research report
2. Types of research report

OR

Q.4 Write a note on

1. Layout of Research Report
2. Plagiarism

— X —



EXAM SEAT NO. _____

[165]

NO. OF PRINTED PAGES: 01

SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-IV)THURSDAY, 13TH APRIL- 2023

02:00 P.M. TO 05:00 P.M.

COURSE TITLE: ENTREPRENEURSHIP DEVELOPMENT-II

CODE NO.: PB04CCOM52

MAXIMUM MARKS: 70

Note: Figures to the right hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	Discuss internal and external motivating factors with suitable example.	[18]
<u>OR</u>		
[Q.1]	Explain the concept of entrepreneurial motivation. Describe McClelland achievement motivation theory in detail.	[18]
[Q.2]	Explain the concept of project. Discuss the classification of project with suitable example.	[17]
<u>OR</u>		
[Q.2]	Write a short note on: [A] Project life cycle [B] Aspects of Project	[17]
<u>SECTION-2</u>		
[Q.3]	Explain concept of project formulation. Explain how to formulate the project using various stages of project formulation with example.	[17]
<u>OR</u>		
[Q.3]	What is the importance of project identification? Discuss with suitable example.	[17]
[Q.4]	Write a short note on: [A] Importance of Project Report [B] Stages of Project Appraisal	[18]
<u>OR</u>		
[Q.4]	Explain concept of project appraisal. Describe the format of project report with suitable example.	[18]



Course title: Financial Management II

Code No. : PB04CCOM53

Notes:

Total Marks: 70

Right Side of figures indicates full marks of Question.

Time: 3 Hours

Answer to the Two Sections should be written separately in the same Answer Book.

SECTION I

Q.1 Elaborate in detail following financial concepts: [17]

1. Financial assets	2. Financial rates of return
3. Financial intermediaries	4. Financial instruments
5. Financial markets	

OR

Q.1 Write difference between: [17]

- Primary Market vs Secondary Market
- Capital Market vs Money Market
- New Issue Market vs Secondary Market

Q.2 Answer following questions:

- What qualitative information is useful in company analysis? [04]
- Describe various types of charts used by technical analysts to predict future behavior of prices. [07]
- An investor is interested in two similar companies within the same industry. The investor wants to use the DuPont analysis method to compare each company's strengths and areas of opportunity and decide which company is the better investment option. Use following information to determine Net Profit Margin, Total Asset Turnover, Equity multiplier/financial leverage and the DuPont ROE value. [07]

	Anjani Ltd [Rs]	Pavanputra Ltd [Rs]
Net Income	2,000	2,500
Revenue	8,000	20,000
Average Assets	5,000	8,000
Average Equity	2,000	1,000

OR

Q.2[a] What do you understand by fundamental analysis? Why is it necessary? Explain top-down approach of fundamental analysis. [09]

Q.2[b] "It is important to predict the direction of the national economy because economic activity affects corporate profits." Elucidate the statement with reference to tools of economic analysis. [09]

SECTION II

Q.3[a] Explain the linkages between share price, earnings and dividends. Illustrate. [09]

Q.3[b] What do you understand by security analysis? Discuss factors affecting security prices. [09]

- OR**
- Q.3[a] You are thinking of buying Sugriva Ltd.'s preference share of Rs 100 par value that will pay a dividend of 12 per cent perpetually. (a) What price should you pay for the preference share if you are expecting a return of 10 per cent? (b) Suppose Sugriva Ltd. can buy back the share at a price of Rs 110 in seven years, what maximum price should you pay for the preference share?
- Q.3[b] An investor is looking for a four-year investment. The share of Jambhava Company Ltd. is selling for Rs 75. They have plans to pay a dividend of Rs 7.50 per share each at the end of first and second years and Rs 9 and Rs 15 respectively at the end of third and fourth years. If the investor's capitalization rate is 10 percent and the share's price at the end of fourth year is Rs 70, what is the value of the share? Would it be a desirable investment?
- Q.3[c] Determine the market values of the following bonds, which pay interest semi-annually:

Bond	Interest Rate	Required Rate	Maturity Period (Years)
A	16%	15%	25
B	14%	13%	15
D	12%	8%	10

- Q.4[a] "Market efficiency can be categorized into three levels." Elucidate.
- Q.4[b] What are the different styles of investing?

OR

- Q.4[a] Mr. Vekant holds the following portfolio:

Share	Beta	Investment [Rs]
Reliance Industries	0.6	5,00,000
TATA Steel	1.0	2,50,000
SBI	1.2	3,24,000

What is the expected rate of return on Mr. Venkat's portfolio, if the risk free rate is 5% & the expected return on market portfolio is 18%?

- Q.4[b] Write a note on Capital Asset Pricing Model.
- Q.4[c] Discuss Random Walk theory.



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No of Pages Printed:5

SARDAR PATEL UNIVERSITY
M. Com. (CBCS) (Semester – IV)
Friday, 21st April, 2023
02:00 PM to 05:00 AM

COURSE TITLE: CORPORATE ACCOUNTING-II CODE NO.: PB04ECOM51

TOTAL MARKS.: 70

Notes: Right side of figures indicates full marks of Question.

		SECTION I						
Q-1	The following are the Balance Sheets of Shree Ram Ltd for the years 2020 and 2021. Prepare a Comparative Balance Sheet, Common Size Balance Sheet and study the financial position of the concern.						(17)	
		2020 [Rs]	2021 [Rs]		2020 [Rs]	2021 [Rs]		
	Equity Share Capital	6,00,000	8,00,000	Land & Buildings	3,70,000	2,70,000		
	Reserves & Surplus	3,30,000	2,22,000	Plant & Machinery	4,00,000	6,00,000		
	Debenture	2,00,000	3,00,000	Furniture & Fixtures	20,000	25,000		
	Long-term loans on Mortgage	1,50,000	2,00,000	Other Fixed Assets	25,000	30,000		
	Bills Payable	50,000	45,000	Cash in hand and at Bank	20,000	80,000		
	Sundry Creditors	1,00,000	1,20,000	Bills Receivables	1,50,000	90,000		
	Other Current Liabilities	5000	10,000	Sundry Debtors	2,00,000	2,50,000		
				Stock	2,50,000	3,50,000		
				Prepaid Expenses		2,000		
		14,35,000	16,97,000		14,35,000	16,97,000		
OR								
Q-1	What is Financial Statements? Discuss the Techniques of Financial Statement Analysis in detail.						(17)	

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(1)

Q-2 The following ratios are given for Rang Co Ltd. company.

Net Profit Margin	4%
Current Ratio	1.25
Return on Net Worth	15.23%
Total Debt to Total Assets Ratio	0.40
Inventory Turnover Ratio	25

Complete the following statements:

Profit and Loss Statement

	Amount (Rs)
Sales	-----
Cost of Goods Sold	-----
Operating Expenses	700
PBIT	-----
Interest	45
Profit Before Tax	-----
Tax Provision (50%)	-----
Profit After Tax	-----

Balance Sheet

Net Worth	-----	Fixed Assets	-----
15% Long-term debt	-----	Current Assets	180
Accounts Payable	-----	Cash	-----
		Receivables	60
		Inventory	-----

OR

Q-2 From the following particulars prepare the balance sheet of Kapish Ltd for the year ending March 2023.

Current Ratio	2
Working capital	Rs. 4,00,000
Capital block (employed) to current assets	3:2
Fixed Assets to Turnover	1:3
Sales cash/credit	1:2
Debentures/Share capital	1:2
Stock velocity	2 months
Creditors velocity	2 months
Debtors' velocity	3 months
Gross Profit Margin	25% (to sales)
Capital Employed:	
Net Profit	10% of turnover
Reserve	2.5% of turnover

SECTION II				
Q-3	Manthan ship Marine Insurance Co. Ltd. Furnishes the following details for the calendar years:			(17)
	Particulars			
		2022 Rs.	2023 Rs.	
	Claims paid	1,14,375	2,13,375	
	Depreciation- furniture	19,125	23,625	
	Profit on sale of car	9,000		
	Loss on sale of furniture		3,000	
	Audit fees	15,000	15,000	
	Premium less re insurance	6,75,000	7,50,000	
	Income tax refund	21,000	10,500	
	Salaries to staff	1,87,500	2,02,500	
	Printing, postage and stationery	69,750	86,250	
	Legal charges	7,500	6,000	
	Bad debts	1,125	33,300	
	Miscellaneous expenses	23,250	33,750	
	Commission- on Direct business	33,750	45,000	
	On reinsurance accepted	26,250	37,500	
	On reinsurance ceded	63,000	36,000	
	(a) Amount of estimated liability for claims			
	As on 31-12-2021		51,375	
	As on 31-12-2022		67,125	
As on 31-12-2023		83,325		
(b) Reserve for unexpired risk:				
On 31-12-2021		4,80,000		
Additional reserve on same date		48,000		
These are to be maintained @ 100% and 10% on net premium respectively. Prepare Revenue accounts for the years 2022 and 2023.				
OR				
Q-3	Write note on:			(17)
	1. IRDA 2. Insurance Ombudsmen			
Q-4	The following Trial Balance was extract from the books of the Manan Bank Ltd, as on 31 st March, 2022:			(18)
	Particulars			
		Rs.	Rs.	
	Investment in Govt. of India Bonds	2,91,555	-	
	Other Investments	2,33,445	-	
	Gold Bullion	22,695	-	
	Interest accrued on Investment	36,930	-	
	Security Deposit of Employees	-	22,500	
	Saving Account Balance	-	11,130	
	Current Ledger Control account	-	1,45,500	
	Fixed Deposit		34,575	
	Share Premium account		1,35,000	
	Statutory Reserve		2,10,000	
	Silver Bullion	3,000	-	

(3)

Constituents' Liability for acceptance and endorsements	84,750	-	Q-4
Building	97,500	-	[A]
Furniture	7,500	-	
Borrowing from Banks	-	1,15,845	
Money at Call and Short Notice	39,000	-	
Advances	3,00,000	-	
Profit and Loss Account Balance	18,750	9,750	
Bills Discounted and Purchased	-	65,250	
Bills for Collection	-	84,750	
Acceptances and Endorsements	11,925	1,08,000	
Interest	-	37,950	
Commission and Brokerage	-	63,000	
Discounts	65,250	-	
Bills receivable being bills for collection	7,500	-	
Audit Fees	1,500	-	
Loss on sale of furniture	1,800	-	
Directors' fees	31,800	-	
Salaries	75	-	
Postage	-	900	
Rents	-	1,800	
Profit on Bullion	18,000	-	
Managing Directors' Remuneration	-	4,050	
Miscellaneous income	45,000	-	
Loss on sale of Investment	1,12,500	-	
Deposit with other Banks	30,000	-	
Branch Adjustment	-	30,000	
Depreciation reserve on building	-	4,50,000	
Share Capital	69,525	-	
Cash in Hand with RBI	15,30,000	15,30,000	
Total			

You are required to prepare a Profit and Loss account for the year ended on 31st March, 2022 and also the Balance sheet after considering the following:

- (i) Provide rebate on bills discounted: Rs. 7,500.
- (ii) A scrutiny of the Current Account ledger reveals that three are accounts overdrawn to the extent of Rs. 37,500 and the total of the credit balance is Rs. 1,83,000.
- (iii) Claims by employees for bonus amounting to Rs. 22,500 is pending award of arbitration.
- (iv) Depreciation on building for the year amounting to Rs. 7,500.
- (v) Out of profit for the year, 25 per cent thereof were transferred to statutory reserve, and the Directors proposed a dividend of 8 percent (Dividend is not applicable).

OR

Q-4 [A] The following balance stood in the books of Sanjay Banks Ltd. After preparing Profit and Loss Account. (14)

The net profit is after deducting provision for bad debts Rs. 4,20,000, tax provision Rs. 14,00,000 and rebate on bills discounted Rs. 70,000. Prepare the balance Sheet of the Bank Ltd.

Particular	Rs. ('000)
Current accounts	11,20,00
Money at call and short notice	42,00
Investment (at cost)	4,20,00
Profit and Loss Account (Cr.) 01.04.2021	29,40
Dividend for 2021 (incl. Corporate Dividend Tax)	7,00
Land and Building (after depreciation up to 31.03.2022)	1,48,90
Cash in hand	8,40
Cash with RBI	2,10,00
Cash Credit	8,00,00
Term Loan	1,80,00
Cash with other banks	1,82,00
Borrowing from other banks	88,00
Bills discounted and purchased	84,00
Sundry Creditors	4,20
Bills Payable	1,12,00
Unclaimed dividend	4,20
Bills for collection	19,60
Acceptance on behalf of customers	28,00
Net profit for 2021-22	33,60
Share Capital	70,00
Reserve Fund	49,00
Fixed Deposit accounts	1,33,00
Saving Bank accounts	4,20,00

Director of Raj Bank Ltd wants to know minimum capital and reserve requirements. As they are thinking a place of Bank and branches. You are requested to inform them in each case when place of Business as per Banking Regulation Act 1949. (04)

Place of Business:

1. Kolkata only
2. Kolkata & Darjeeling
3. Ahmedabad only
4. Kolkata & Mumbai both

SEAT No. _____



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SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-III)-[N.C]
THURSDAY, 20TH APRIL - 2023
02:00 P.M. TO 5:00 P.M.
COURSE TITLE: CAREER PLANNING-I

CODE NO. : PB03ACOM51

MAXIMUM MARKS: 70

Note: Figures to the right-hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	Explain how to set your career priorities. Discuss process of identifying appropriate job with example.	[18]
<u>OR</u>		
[Q.1]	Explain the various steps for finding employer and list out the various benefits of understanding the importance of core values.	[18]
[Q.2]	Write a difference between CV, Resume and Biodata.	[17]
<u>OR</u>		
[Q.2]	Define resume. Explain various contents of resume with suitable example.	[17]
<u>SECTION-2</u>		
[Q.3]	Explain how to investigate the company. Discuss the points keep in mind to facing the interview board.	[17]
<u>OR</u>		
[Q.3]	Write a note on: [A] Pre-planning for interview [B] Body sport for interview	[17]
[Q.4]	Define group discussion. Explain how to prepare for group discussion with suitable example.	[18]
<u>OR</u>		
[Q.4]	Write a short note on following topics: (A) Various points keep in mind for group discussion (B) Topics of group discussion	[18]



lo. _____ **SARDAR PATEL UNIVERSITY**
M.Com. (Fourth Semester) / (2022-23) (April - 2023) Examination
Date: 11-04-2023, Time: 2.00 pm to 5.00 pm
PB04CCOM21 - RESEARCH METHODOLOGY-II

Total marks: 70

- ote: 1. Figures to the right indicate full marks.
2. Write answer of both sections separately in same Answer sheet.

SECTION-I

- Q.1 Write a note on [17]
1. Personal Interview
2. Questionnaire method

OR

- Q.1 Write a note on [17]
1. Difference between Questionnaires and Schedules
2. Sources of Secondary Data

- Q.2 Discuss the four operations of data preparation pointing out the significance of each in context of research study. [18]

OR

- Q.2 Write a note on [18]
1. Problems in preparation of processing data
2. Types of analysis and statistics in research

SECTION-II

- Q.3 Set up an analysis of variance table for the following per hectare production of four varieties of tobacco, each grown on 4 plots. Find out whether the difference in the means of the production of tobacco of the plots is significant or not. [17]

Plot of Land	Per hectare production of four varieties of tobacco			
	A	B	B	D
1	8	8	3	3
2	12	5	8	7
3	1	6	2	8
4	3	1	5	2

The table value of $F(3,12) = 4.49$

OR

- Q.3 What is ANOVA? Describe one way and two way ANOVA techniques with examples. [17]

- Q.4 Write a note on [18]
1. different steps in writing a research report
2. Types of research report

OR

- Q.4 Write a note on [18]
1. Layout of Research Report
2. Plagiarism



Seat No.: _____

No. of Printed Pages: 01

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SARDAR PATEL UNIVERSITY
Master of Commerce (CBCS) (Semester 4) April - 2023
PB04CCOM22: Entrepreneurship Development - II

Date: 13th April 2023, Thursday

Time: 02:00 PM to 05:00 PM

Total: 70 Marks

NOTE: Figure to the right indicates full marks of the questions.

SECTION-1

Q.1 What is Achievement Motivation? Discuss the motivational stories of Five successful entrepreneurs of India. (18)

OR

Q.1 Discuss in detail the Internal and External motivating factors. (18)

Q.2 Explain the concept of Project in detail. Discuss the various aspects of Project with suitable example. (17)

OR

Q.2 Define Project and write a detailed note on Project Life Cycle. (17)

SECTION-2

Q.3 Explain the concept of Project Identification and discuss the Importance of project identification. (18)

OR

Q.3 Elaborate the concept of Project Formulation. Discuss in detail the stages of project formulation. (18)

Q.4 Discuss the meaning of Project Report and explain the importance Of project report. (17)

OR

Q.4 What do you mean by Project Appraisal? Discuss the stages of project Appraisal. (17)

****X*****

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No. of Pages Printed: 01

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Sardar Patel University

Master of Commerce (Semester IV) Examination 2023
PB04CCOM23: Financial Management-II

Date: 17/04/2023

Day: Monday

Time: 02:00 P.M. to 05:00 P.M.

Total: 70 Marks

NOTE:

1. Figure to the right indicate full marks of the questions.
2. Answer to the two sections should be written separately in the same Answer Book.

SECTION-I

- Q1[a] Clarify the concept of Indian Financial System. [09]
Q1[b] Discuss organization of stock exchanges in India. [08]

OR

- Q1[a] Enumerate reforms in stock exchanges. [09]
Q1[b] Discuss methods of trading in stock exchange. [08]

- Q2[a] Discuss the concept, basic premises and limitations of technical analysis. [09]
Q2[b] Describe various types of charts used by technical analysts to predict future behavior of prices. [09]

OR

- Q2 How does EIC analysis of fundamental analysis help in understanding financial markets? [18]

SECTION-II

- Q3[a] Elucidate various concepts of value. [09]
Q3[b] Explain and illustrate basic valuation model. [09]

OR

- Q3[a] Explain and illustrate basic bond valuation model. [09]
Q3[b] A company has the following capital in its balance sheet: [09]

- 1) 12-year, 12 per cent secured debentures of Rs 1,000 each: principal amount 50 crore (10 million = crore); the required rate of return (on debentures of similar risk) 10 per cent;
- 2) 10-year, 14 per cent unsecured debentures of Rs 1,000 each; principal amount 30 crore; interest payable half-yearly; the required rate of return 12 per cent;
- 3) Preference shares of Rs 100 each: preference dividend rate of 15 per cent; principal amount 100 crore; required rate of return 13.5 per cent; and
- 4) Ordinary share capital of Rs 200 crore at Rs 100 each share; dividend expected next year Rs 12; perpetual dividend growth rate 8 per cent; the required rate of return 15 per cent.

Calculate the market values of all securities.

- Q4 Write notes on ANY TWO of the following: [17]
1. Growth investing
 2. Markowitz Theory
 3. Value investing
 4. Return and Risk of Portfolio



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SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-IV)-[OLD]
WEDNESDAY, 19TH APRIL- 2023
02:00 P.M. TO 05:00 P.M.

COURSE TITLE: CAREER PLANNING-II

MAXIMUM MARKS: 70

EXAM SEAT NO. _____
[94]
CODE NO.: PBO4ACOM21

Note: Figures to the right-hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	Define concept. Explain various theories related to thinking in detail.	[18]
<u>OR</u>		
[Q.1]	Write a note on: [A] Types of problems [B] Types of reasoning	[18]
[Q.2]	Define assertiveness. Discuss different strategies to become assertive with suitable example.	[17]
<u>OR</u>		
[Q.2]	What is emotional intelligence? Explain the types of emotional intelligence in detail.	[17]
<u>SECTION-2</u>		
[Q.3]	Define team. Explain the nature, need and significance for team building.	[17]
<u>OR</u>		
[Q.3]	What are the different types of teams? Explain with suitable example.	[17]
[Q.4]	Describe the 7Cs model for professional excellence with suitable example.	[18]
<u>OR</u>		
[Q.4]	Write a short note on : [A]. email etiquettes [B]. Types of handshaking	[18]

SEAT No. _____



No of Pages Printed: 2

SARDAR PATEL UNIVERSITY
M. Com. (CBCS)(Semester – IV) (NC)
Friday, 21 April, 2023
02:00 PM to 05:00 AM

COURSE TITLE: CORPORATE ACCOUNTING-II CODE NO.: PB04ECOM21

TOTAL MARKS.: 70

Note: Right side of figures indicates full marks of Question.

SECTION I						
Q-1	What do you mean by financial statement analysis? Discuss in detail statement of comparison and Source of information.					(17)
OR						
Q-1	Write note on 1. Horizontal Analysis 2. Vertical analysis					(17)
Q-2	Two years balance sheets of Rajshree Company Ltd. Are as follows					(18)
	Liabilities	31-3-21	31-3-22	Assets	31-3-21	31-3-22
	Equity share capital	1,00,000	1,50,000	Land and buildings	1,00,000	90,000
	10% Pref. Sh. Capital	50,000	50,000	Machinery	1,00,000	90,000
	General Reserve	30,000	30,000	Debtors	90,000	30,000
	Profit & loss A/c	20,000	--	Bills Receivable	53,000	12,000
	12% Debentures	1,00,000	50,000	Stock	20,000	90,000
	Creditors	30,000	35,000	Bank balance	75,000	35,000
	Bills payable	10,000	25,000	Cash balance	15,000	13,000
	Bank Overdraft	10,000	20,000	Profit & Loss A/c	2,000	10,000
	O/s. Expenses	5,000	10,000			
		3,55,000	3,70,000		3,55,000	3,70,000
Additional information:						
				2020-21 Rs.	2021-22 Rs.	
	Sales			3,65,000	2,19,000	
	Cost of goods sold			2,19,000	1,46,000	
	Net profit (Before Preference share Dividend)			35,000	47,500	
	Stock 1-04-2020			71,000	-	
Calculate the following Ratios and give your opinion about company position in 2021-22 in comparison with 2020-21. Whether it is Positive or Negative?						
1. Current ratio						
2. Liquidity ratio						
3. Debtors' ratio (take 365 days for calculations)						
4. Gross profit ratio						
5. Stock turnover ratio						
6. Rate of return to equity shareholders fund						
OR						
Q-2	Discuss Liquidity and Profitability ratio in details.					(18)

[1]

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SECTION II

Q-3 Draw the revenue Account of General Insurance company with necessary schedules
OR

Q-3 Write note on
1. Rebate on Bills Discounted
2. IRDA

Q-4 The following are the figures extracted from the books of Rajlakshmi Bank Limited, on 31.03.2022: (Figures in Rs.)

Interest paid on deposits	40,74,904	Commission, exchange and brokerage	3,80,000
Issued and Subscribed Capital	20,00,000	Rent received	1,30,000
Salaries and Allowances	4,00,000	Profit on sale of investments	4,00,000
Director's fees and allowances	60,000	Depreciation on Bank's properties	60,000
Rent and taxes paid	1,80,000	Stationery Expense	80,000
Postage and telegrams	1,20,572	Preliminary Expenses	50,000
Statutory reserve fund	16,00,000	Auditor's Fees	10,000
Interest and Discount Received	74,11,476		

Other Information:

1. Transfer 25% of profit to statutory Reserve.
2. Provide Rs. 13,00,000 for Doubtful debts.
3. Rebate on bills discounted on 31.03.2021 was Rs. 24,000 and on 31.03.2022 was Rs. 32,000.
4. Provide Rs. 13,00,000 for Income Tax.
5. The directors desire to declare 10% dividends.

Prepare the Profit and Loss Account of Rajlakshmi Bank Ltd. For the year ended on 31.03.2022.

OR

Q-4 Discuss provision of Banking Regulations Act 1949 for the followings
1. Disposal of Non-Banking Assets.
2. Minimum Capital and Reserve.
3. Payment of dividend.

SEAT No. _____



SARDAR PATEL UNIVERSITY
M. Com. (CBCS)(Semester – IV)(NC)
Friday, 21st April, 2023
02:00 PM to 05:00 AM

No of Pages Printed: 2

COURSE TITLE: CORPORATE ACCOUNTING

CODE NO.: PB04ECOM01

TOTAL MARKS.: 70

Notes: Right side of figures indicates full marks of Question.

SECTION I

Q-1 What is IFRS? Write a detailed note on IFRS. Discuss Present status of Indian Accounting Standards (IndAS) in India. (17)

OR

Q-1 Draw the Balance Sheet of Company with all necessary Schedules. (17)

Q-2 What you mean by Cash Flow Statement? Discuss its utility and limitations in detail (18)

OR

Q-2 Discuss the Accounting Standard – 3 on CFS issued by the Institute of Chartered Accountants of India (ICAI). (18)

SECTION II

Q-3 Discuss the Techniques of Financial Statement Analysis in detail. (17)

OR

Q-3 Write a note on Sources of Information and Quality of Earnings. (17)

Q-4 Write note on: Valuation Ratios and Du-Pont Analysis (18)

OR

Q-4 Two years balance sheets of Rajshree Company Ltd. Are as follows (18)

Liabilities	31-3-21	31-3-22	Assets	31-3-21	31-3-22
Equity share capital	1,00,000	1,50,000	Land and buildings	1,00,000	90,000
10% Pref. Sh. Capital	50,000	50,000	Machinery	1,00,000	90,000
General Reserve	30,000	30,000	Debtors	90,000	30,000
Profit & loss A/c	20,000	--	Bills Receivable	53,000	12,000
12% Debentures	1,00,000	50,000	Stock	20,000	90,000
Creditors	30,000	35,000	Bank balance	75,000	35,000
Bills payable	10,000	25,000	Cash balance	15,000	13,000
Bank Overdraft	10,000	20,000	Profit & Loss A/c	2,000	10,000
O/s. Expenses	5,000	10,000			
	3,55,000	3,70,000		3,55,000	3,70,000

Additional information:

	2020-21 Rs.	2021-22 Rs.
Sales	3,65,000	2,19,000
Cost of goods sold	2,19,000	1,46,000
Net profit (Before Preference share Dividend)	35,000	47,500
Stock 1-04-2020	71,000	-

Calculate the following Ratios and give your opinion about company position in 2021-22 in comparison with 2020-21. Whether it is Positive or Negative?

1. Current ratio

- | | |
|--|---|
| | <ol style="list-style-type: none">2. Liquidity ratio3. Debtors' ratio (take 365 days for calculations)4. Gross profit ratio5. Stock turnover ratio6. Rate of return to equity shareholders fund |
|--|---|

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